

CHAPTER 3
RULES OF ORIGIN AND VERIFICATION PROCEDURES

Section A: Rules of Origin

Article 1: Definitions

For the purposes of this Chapter:

aquaculture means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

CIF value means the value of the good imported and includes the cost of insurance and freight up to the port or place of entry into the country of importation;

FOB means the free-on-board value of the good, inclusive of the cost of transport to the port or site of final shipment abroad;

generally accepted accounting principles means the recognised consensus or substantial authoritative support in a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

identical and interchangeable goods or materials means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

indirect material means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting goods;
- (g) catalysts and solvents; and
- (h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

material means any matter or substance that is used in the production of a good;

non-originating good or **non-originating material** means a good or material that does not qualify as originating under this Chapter;

originating material means a material that qualifies as originating under this Chapter;

packing materials and containers for shipment means goods used to protect a good during its transportation, other than containers and packaging material used for retail sale;

preferential tariff treatment means the rate of customs duties applicable to an originating good of the exporting Party in accordance with Annex 2-A (Schedule of Commitments on Tariffs);

producer means a person who engages in the production of goods or materials;

production means methods of obtaining goods including but not limited to growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, aquaculture, processing or assembling a good; and

product specific rules are the rules set out in Annex 3-B.

Article 2: Originating Goods

For the purposes of this Chapter, a good shall be treated as an originating good if it:

- (a) is wholly obtained or produced in a Party as defined in Article 3;
- (b) is produced entirely in one or more of the Parties, by one or more producers, exclusively from originating materials, in accordance with this Chapter;
- (c) satisfies all applicable requirements of Annex 3-B, as a result of processes performed entirely in the territory of one or more of the Parties by one or more producers; or
- (d) otherwise qualifies as an originating good under this Chapter,

and meets all other applicable requirements of this Chapter.

Article 3: Goods Wholly Obtained or Produced

For the purposes of Article 2, the following goods shall be considered as wholly obtained or produced:

- (a) plants and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown, harvested, picked or gathered in a Party;¹
- (b) live animals born and raised in one or more Parties;
- (c) goods obtained from live animals in a Party;
- (d) goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering or capturing in a Party;
- (e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed or beneath the seabed in a Party;
- (f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with international law², by any vessel registered or recorded with a Party and entitled to fly the flag of that Party;
- (g) goods produced from the goods referred to in subparagraph (f) on board any factory ship registered or recorded with a Party and entitled to fly the flag of that Party;
- (h) goods taken by a Party, or a person of a Party, from the seabed or beneath the seabed beyond the Exclusive Economic Zone and adjacent Continental Shelf of that Party and beyond areas over which third parties exercise jurisdiction under exploitation rights granted in accordance with international law;
- (i) goods which are:
 - (i) waste and scrap derived from production and or consumption in a Party provided that such goods are fit only for the recovery of raw materials; or
 - (ii) used goods collected in a Party provided that such goods are fit only for the recovery of raw materials; and
- (j) goods produced or obtained in a Party solely from products referred to in subparagraphs (a) to (i) or from their derivatives.

¹ For the purposes of this Article “in a Party” means the land, territorial sea, Exclusive Economic Zone and Continental Shelf over which a Party exercises sovereign rights or jurisdiction in accordance with international law.

² “International law” in sub-paragraphs (f) and (h) refers to generally accepted international law such as the *United Nations Convention on the Law of the Sea*.

Article 4: Calculation of Regional Value Content

1. For the purposes of Article 2, if Annex 3-B requires a good to meet a regional value requirement, the formula for calculating the regional value content will be:

$$RVC = \frac{V - VNM}{V} \times 100$$

where:

RVC is the regional value content of a good, expressed as a percentage;

V is the value of the good, as provided in paragraph 2; and

VNM is the value of non-originating materials, including materials of undetermined origin.

2. The value of the good referred to in paragraph 1 shall be, for exported goods, the FOB value of the good.

3. The value of non-originating materials or materials of undetermined origin referred to in paragraph 1 shall be:

- (a) for imported materials, the CIF value at the time of importation of the materials; or
- (b) for materials acquired within the territory of the Party in which the good is produced the earliest ascertainable price paid or payable for the materials in the territory of the Party.

4. The value of goods under this Chapter will be determined in accordance with the Agreement on Customs Valuation.

5. Each Party shall provide that, for a non-originating material or material of undetermined origin included under paragraph 1, the following expenses may be deducted from the value of the material:

- (a) the costs of freight, insurance, packing and all other costs incurred in transporting the material within or between the Parties' territories to the location of the producer;
- (b) duties, taxes and customs brokerage fees on the material paid in the territories of one or more of the Parties, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable;
- (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-product;

- (d) the cost of processing incurred in the territory of one or more of the Parties in the production of the non-originating material; and
- (e) the cost of originating materials used or consumed in the production of the non-originating material in the territory of one or more of the Parties.

6. If the cost or expense of a deduction listed in paragraph 5 is unknown or documentary evidence of the amount of the deduction is not available, then no deduction is allowable for that particular cost.

7. For the purposes of this Chapter, all costs shall be recorded and maintained in accordance with the generally accepted accounting principles applicable in the territory of the Party in which the good is produced or manufactured.

Article 5: Cumulative Rules of Origin

1. A good is originating if the good is produced in one or more of the Parties by one or more producers, provided that the good satisfies the requirements in Article 2 and all other applicable requirements in this Chapter.

2. Originating goods or materials of any of the Parties used in the production of a good in another Party shall be considered to originate in the latter Party.

3. Production that occurs in the territory of one or more of the Parties by one or more producers may count as originating content in the origin determination of a good regardless of whether that production was sufficient to confer originating status to the materials themselves.

Article 6: Minimal Operations and Processes

If a claim for origin is based on a regional value content, the operations or processes listed below, when undertaken by themselves or in combination with each other, are considered to be minimal and shall not be taken into account in determining whether or not a good is originating:

- (a) operations to ensure preservation of goods in good condition for the purposes of transport or storage;
- (b) facilitating shipment or transportation;
- (c) packaging or presenting goods for sale;
- (d) affixing of marks, labels or other like distinguishing signs on products or their packaging; and
- (e) disassembly.

Article 7: *De Minimis*

1. A good that does not satisfy a change in tariff classification requirement pursuant to Annex 3-B will nonetheless be an originating good if:
 - (a) the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good; or alternatively
 - (b) for a textiles or apparel good provided for in Chapters 50 to 63 of the Harmonized System, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of the good.
2. The goods under paragraph 1 must meet all other applicable requirements of this Chapter.
3. The value of such non-originating materials shall, however, be included in the value of non-originating materials for any applicable regional value content requirement for the good.

Article 8: Accessories, Spare Parts, Tools and Instructional or other Information Materials

1. For the purposes of determining origin, accessories, spare parts, tools or instructional or other information materials provided with the good shall be considered originating goods and shall be disregarded in determining whether all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification or production process requirements.
2. If the good is subject to a regional value content requirement, the value of the accessories, spare parts, tools or instructional or other information materials provided with the good shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.
3. Paragraphs 1 and 2 shall only apply if:
 - (a) the accessories, spare parts, tools or instructional or other information materials are not invoiced separately from the good; and
 - (b) the quantities and the value of those accessories, spare parts, tools or instructional or other information materials provided with the good are customary for that good.
4. If accessories, spare parts, tools and instructional or other information materials presented with the good are not customary for the good or are invoiced separately from the good, they shall be treated as separate goods for the purpose of determining origin.

Article 9: Identical and Interchangeable Goods or Materials

The determination of whether identical and interchangeable goods or materials are originating goods shall be made either:

- (a) by physical segregation of each of the goods or materials; or
- (b) by the use of an inventory management method recognised in the generally accepted accounting principles of the Party in which the production is performed or otherwise accepted by that Party, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

Article 10: Treatment of Packing Materials and Containers

1. Packing materials and containers in which a good is placed exclusively for transportation and shipment shall not be taken into account in determining the origin of any good.
2. Packing materials and containers in which a good is packaged for retail sale, when classified together with that good, shall not be taken into account in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification or process of production requirements for the good as set out in Annex 3-B.
3. If a good is subject to a regional value content requirement, the value of the packing materials and containers in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.
4. If the packaging material and container is not customary for the good, its value shall not be included as originating in a regional value content calculation for the good.

Article 11: Indirect Materials

An indirect material shall be treated as an originating material without regard to where it is produced. The value of such a good shall be the cost registered in the accounting records of the producer of the good.

Article 12: Retention of records

1. In accordance with its domestic laws and regulations, each Party shall require, that:
 - (a) a producer, exporter, or authorised representative of the producer or exporter shall maintain all records relating to the origin of a good for which preferential tariff

treatment is claimed in an importing Party, including the Declaration of Origin relevant to the good, or a copy thereof, for five years from the date of the exportation; and

- (b) an importer claiming preferential tariff treatment shall maintain all records relating to the importation of the good, including the Declaration of Origin relevant to the good (completed pursuant to Article 15), or a copy thereof, for five years after the date of importation.

- 2. The records to be maintained pursuant to this Article include electronic records.

Article 13: Consignment

- 1. Goods directly transported among the Parties will retain their originating status under Article 2.

- 2. A good shall retain its originating status under Article 2 if it has been transported through a non-party provided that the good has not undergone subsequent production or any other operation in the territory of a non-party other than:

- (a) unloading, reloading, storing, any other operation necessary to preserve the goods in good condition, repacking, relabelling or any other operation necessary to transport the goods to the territory of the importing Party; or
- (b) if the goods have been shown in or utilised at an exhibition in a non-party.

Article 14: Goods in Storage

The Customs Administration of the importing Party shall grant preferential tariff treatment for an originating good of the exporting Party which, on the date of entry into force of this Agreement, is:

- (a) in the process of being transported from the exporting Party; or
- (b) has not been released from Customs control; or
- (c) is in storage in a warehouse regulated by the Customs Administration of the importing Party;

provided that the good is destined for home consumption in the importing Party and satisfies all the applicable requirements of this Chapter.

Section B: Origin Procedures

Article 15: Declaration of Origin

1. A claim that goods are eligible for preferential tariff treatment shall be supported by a Declaration of Origin completed by the exporter or producer or an authorised representative of the exporter or producer.
2. The Declaration of Origin shall:
 - (a) contain the information detailed in Annex 3-A;
 - (b) be made in respect of one or more goods and may include a variety of goods;
 - (c) be completed in English;
 - (d) be in a written format, including electronic format; and
 - (e) be an original, except that copies may be made for subsequent transactions.
3. The Declaration of Origin may be made on the invoice for the goods or on a separate document, including on a company's letterhead.
4. Neither erasures nor superimposition shall be allowed on the Declaration of Origin. Any alteration shall be made by striking out the erroneous information and making any addition required. Such alteration shall be approved by the exporter or producer making the declaration. To the extent possible, unused spaces on the form shall be crossed out. If the Declaration of Origin is more than one page long, subsequent pages shall be numbered in sequence. For example, a three page document shall be numbered as 1 of 3, 2 of 3 and 3 of 3.
5. A Declaration of Origin shall remain valid for two years after the date on which the Declaration of Origin was signed.
6. Nothing in this Agreement shall prevent a producer or exporter from obtaining the services of a third party to assist them to complete the Declaration of Origin.

Article 16: Submission of Declaration of Origin

Except as otherwise provided in this Chapter, the original Declaration of Origin or a copy shall be submitted to the Customs Administration of the importing Party when requested by that Customs Administration.

Article 17: Circumstances When Declaration Not Required

1. In accordance with its domestic laws and regulations, the importing Party shall not require a Declaration of Origin in order to claim preferential tariff treatment for:

- (a) goods for which the customs value does not exceed US\$200 FOB or the equivalent amount in the importing Party's currency, or such higher amount as it may establish; or
- (b) any good for which a Party has waived the requirement for a Declaration of Origin,

provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of the Declaration of Origin.

2. Notwithstanding Article 15, the importing Party may elect to waive the requirement for a Declaration of Origin or any of the requirements in Section B.

Article 18: Claim for Preferential Tariff Treatment

1. Subject to Article 22, the importing Party shall grant preferential tariff treatment to a good imported into its territory from any other Party, provided that:

- (a) the good is an originating good under Article 2;
- (b) the consignment criteria outlined in Article 13 have been met; and
- (c) the importer claiming preferential tariff treatment has met the Declaration of Origin requirements specified in Article 15.

2. If the origin of the good is not in doubt, the discovery of minor transcription errors or discrepancies in documentation shall not by that sole fact invalidate the Declaration of Origin, if it does in fact correspond to the goods submitted.

3. For multiple goods declared under the same Declaration of Origin, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining goods listed in the Declaration of Origin.

4. The importing Party shall require that an importer promptly makes a corrected import declaration and pays any owed duties when the importer has reason to believe that the good does not meet the origin requirements.

5. Each Party shall provide that an importer may apply for preferential tariff treatment and a refund of any excess duties paid for a good if the importer did not make a claim for preferential tariff treatment at the time of importation, provided that:

- (a) the good would have qualified for preferential tariff treatment when it was imported into the territory of the Party; and
- (b) the application is made within two years of the date of importation or such longer period as the importing Party's laws and regulations allow.

Article 19: Verification of Origin

1. When there is a reasonable doubt as to the origin of a good, the Customs Administration of an importing Party may verify the eligibility of a good for preferential tariff treatment under this Agreement by means of:

- (a) written requests for information to the importer;
- (b) written requests for information to the exporter or producer or an authorised representative of the exporter or producer;
- (c) a verification visit to the premises of the exporter or producer in the territory of another Party (under Article 20); or
- (d) any other procedures as mutually agreed by the relevant Parties.

2. A written request referred to in paragraph 1 shall include:

- (a) the identity of the Customs Administration making the request;
- (b) the reason for the request, including the specific issue the importing Party seeks to resolve with the verification;
- (c) sufficient information to identify the good that is being verified; and
- (d) a copy of relevant information submitted with the good, including the Declaration of Origin.

3. Subject to the availability of resources and to the extent allowed by its laws, regulations and policies, the exporting Party shall whenever possible cooperate in any action to verify eligibility and require that producers and exporters cooperate in any action to verify eligibility.

Article 20: Verification Visit

1. If all verification actions under Article 19.1 (a), (b) and (d) have been exhausted and have failed to resolve the concerns of the Customs Administration of the importing Party, a verification visit may be conducted.

2. Prior to conducting such a visit, the Customs Administration of the importing Party shall:
 - (a) make a written request to the exporter or producer to conduct a verification visit of their premises; and
 - (b) obtain the written consent of the exporter or producer whose premises are to be visited.
3. If an exporter or producer consents to a proposed verification visit, it shall provide its written consent within 30 days of the receipt of a request for a visit.
4. The written request referred to in paragraph 2(a) shall include:
 - (a) the identity of the Customs Administration issuing the request;
 - (b) the name of the exporter or producer of the good in the exporting Party to whom the request is addressed;
 - (c) the date the written request is made;
 - (d) the proposed date and place of the visit;
 - (e) the objective and scope of the proposed visit, including specific reference to the good that is the subject of the verification referred to in the Declaration of Origin; and
 - (f) the names and titles of the officials of the Customs Administration of the importing Party who will participate in the visit.
5. The Customs Administration of the importing Party shall notify the Customs Administration of the exporting Party when it requests a verification visit in accordance with this Article.
6. Officials of the Customs Administration of the exporting Party may participate in the verification visit as observers.
7. Nothing in this Article shall affect the rights of the Customs Administration of a Party to undertake verification or compliance activities within its territory in accordance with its laws and regulations.

Article 21: Time Limits for Decision on Origin

The Customs Administration of the importing Party shall complete any action to verify eligibility for preferential tariff treatment within 130 days of the commencement of such action or within 90 days of the conclusion of a verification visit, whichever is later, and

make a decision and provide written advice as to whether the good is eligible for preferential tariff treatment to all relevant parties within the following 21 days.

Article 22: Denial of Preferential Tariff Treatment

1. An importing Party may deny a claim for preferential tariff treatment for a good if:
 - (a) the good does not meet the requirements of this Chapter;
 - (b) the importer, exporter or producer fails to comply with any of the relevant requirements of this Chapter; or
 - (c) a verification conducted in accordance with this Chapter has failed to determine that the good is originating.
2. In the event that preferential tariff treatment is denied, the Customs Administration of the importing Party shall provide full reasons for that decision in writing to the importer, on request.
3. The Customs Administration of the importing Party shall not reject a claim for preferential tariff treatment only for the reason that the invoice is issued in a non-party or by a third party.

Article 23: Right of Appeal

1. The importing Party shall grant the right of appeal in matters relating to the eligibility for preferential tariff treatment to producers, exporters or importers of goods traded or to be traded between the Parties, in accordance with its domestic laws, regulations and administrative practices.
2. If no right of appeal exists in a Party in matters relating to the eligibility for preferential tariff treatment to producers, exporters or importers of goods traded or to be traded between the Parties, those Parties will, subject to the availability of resources, endeavour to establish such rights of appeal.

Article 24: Confidentiality

Information communicated between the Parties for the purpose of verification of origin shall be used for that purpose only, and be otherwise subject to Article 6 of Chapter 15 (Final Provisions).

Article 25: Action Against Fraudulent Acts

When it is suspected that fraudulent acts in connection with the evidence of origin

requirements have been committed, the Parties concerned shall cooperate in the exchange of information in accordance with the Parties' respective laws and regulations.

Section C: Consultation and Review

Article 26: Meetings and Consultations on Rules of Origin

1. The Parties shall, through the Committee on Trade in Goods, Rules of Origin and Customs Procedures, consult regularly to ensure that this Chapter is administered in a manner consistent with the objectives and other provisions of this Chapter.
2. The government authorities of the Parties with a direct interest in any issues that arise concerning origin determination, classification of products, or other matters related to this Chapter shall consult with a view to resolving such issues and, where relevant, inform the importer of the outcome. The Joint Committee shall be notified of any significant outcomes from such consultations.

Article 27: Review of Origin Procedures

1. The Parties, through the Committee on Trade in Goods, Rules of Origin and Customs Procedures shall commence a review of this Chapter within three years of entry into force of this Agreement and submit a final report to the Joint Committee, including any recommendations, within four years of the date of entry into force of this Agreement.
2. The Committee on Trade in Goods, Rules of Origin and Customs Procedures shall review the implementation of the Declaration of Origin provisions within four years of the date of entry into force of this Agreement and make appropriate recommendations to the Joint Committee.

Article 28: Consultation and Review of Product Specific Rules

1. The Parties shall consult and cooperate to ensure that Article 2(c) is applied in an effective and uniform manner.
2. If a Party considers that the regional value content, change in tariff classification or specific process requirement set out in Annex 3-B is unduly restricting, distorting or disrupting of the Party's trade of a good, then that Party may request in writing consultations with the other Parties to determine a suitable amendment to Annex 3-B. The Committee on Trade in Goods, Rules of Origin and Customs Procedures shall promptly consider the request. In the event that the Committee considers a change to one or more rules in Annex 3-B is warranted, it shall make recommendations to the Joint Committee, which shall decide whether to adopt the recommendations in accordance with Chapter 12 (Institutional Provisions).

3. The Parties shall complete a review of this Article within three years of the date of entry into force of this Agreement or a period otherwise agreed by the Parties to address any differences between the Parties arising from the operation of this Article.

Article 29: Technical Revisions of the Product Specific Rules Schedule

1. When a periodic amendment to the Harmonized System is published, the Parties shall prepare technical revisions to Annex 3-B to implement that version of the Harmonized System, and shall do so in accordance with this Article and the relevant procedures for technical revisions to Annex 3-B as adopted by the Joint Committee under Chapter 12 (Institutional Provisions).

2. The Parties shall ensure that technical revisions to Annex 3-B are carried out on a neutral basis and market access conditions are not impaired by the process or the outcomes of technical revisions to Annex 3-B.

3. The Parties, through the Joint Committee or a relevant subsidiary body established by it, shall endorse and promptly publish the technical revisions that are prepared pursuant to paragraph 1 and determine the date on which such revisions will come into effect.

ANNEX 3-A

DECLARATION OF ORIGIN REQUIREMENTS

A declaration of origin that is the basis for a claim for preferential tariff treatment under this Agreement shall include the following elements:

1. Producer:

Provide the producer's name, address (including country), e-mail address and telephone number. If multiple producers have been involved in producing the good(s) covered in the declaration, provide a list of those producers.

2. Exporter:

If known, provide the exporter's name, address, including country, e-mail address and telephone number.

3. Authorised Representative:

If the declaration is signed by an authorised representative of the exporter or producer, provide the authorised representative's name, address, including country, e-mail address and telephone number.

4. Importer:

If known, provide the importer's name, address, e-mail address and telephone number.

5. Description and Harmonized System Tariff Classification of the Good(s):

Provide a description of the good(s) and the Harmonized System tariff classification(s) of the good(s) to the 6-digit level. The description should be sufficient to relate it to the good(s) covered by the declaration.

If the declaration of origin covers a single shipment of a good or goods, indicate if known, the invoice number related to the exportation.

6. Origin Criterion:

Using codes, specify the rule(s) of origin criteria under which the good(s) qualify. (The codes are: WO = goods wholly obtained or produced in a Party in accordance with Article 2(a); PE = goods produced entirely in one or more of the Parties by one or more producers exclusively from originating materials in accordance with Article 2(b); and PSR = goods satisfying all applicable requirements of Annex 3-B as a result of processes performed entirely in the territory of one or more Parties by one or more producers in accordance with Article 3(c)).

7. Period of Validity:

If the declaration covers multiple shipments of identical goods, include the period of validity (a specified period of up to two years from the date of declaration).

8. Authorised Signature and Date:

The declaration must be signed and dated by the exporter or producer or an authorised representative of the exporter or producer accompanied by the following statement:

I declare that the good(s) described in this document qualify as originating in [NAME OF PACER PLUS PARTY(IES)] in accordance with the provisions of Chapter 3 (Rules of Origin and Verification Procedures) of the Pacific Agreement on Closer Economic Relations Plus (PACER Plus) and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain for a period of five years and present upon request or to make available during a verification visit, documentation necessary to support this declaration.

ANNEX 3-B

SCHEDULE OF PRODUCT SPECIFIC RULES

1. For the purpose of interpreting the Product Specific Rules set forth in this Annex:

Chapter means a chapter of the Harmonized System (the first two digits of the tariff classification number under the Harmonized System 2012);

Heading means a heading of the Harmonized System (the first four digits in the tariff classification number under the Harmonized System 2012); and

Subheading means a subheading of the Harmonized System (the first six digits in the tariff classification number under the Harmonized System 2012).

2. This Annex is set out as follows:

(a) **Column 1** – Tariff item (2-digit or 4-digit)

(b) **Column 2** – Tariff subheading (6-digit)

(c) **Column 3** – Applicable change in tariff classification rule

(d) **Column 4** – Applicable regional value content rule

(e) **Column 5** – Applicable process rule

3. The Product Specific Rule or set of Product Specific Rules that applies to a particular chapter (2-digit code), heading (4-digit code) or subheading (6-digit code) is set out immediately adjacent to the chapter, heading or subheading.

4. For the purposes of this Annex:

“**CC**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;

“**CTH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;

“**CTSH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level; and

“**RVC (40)**” means that the good must have a regional value content of not less than 40 per cent as calculated under Article 4.

5. Where a range of Product Specific Rules are provided for a good, origin may be claimed on the basis that at least one of the Product Specific Rules is satisfied.

- 6. Where a Product Specific Rule requires a regional value content, origin may be claimed only if the final process of production is performed within a Party.
- 7. Where a Product Specific Rule requires a change in tariff classification or a specific process, the requirement applies only to non-originating materials, and the specific process must take place within the territory of one or more Parties. For example; the process “smoking, drying or production of flours, meals or pellets”, means that origin may be claimed only if all non-originating material used in the production of the good has undergone the processes of smoking, drying or production of flours, meals or pellets within one or more of the Parties. The Annex may include definitions of some processes.
- 8. Where a Product Specific Rule requires a change in tariff classification that excludes a change from other specified tariff classifications, the exclusion applies only to non-originating materials.
- 9. Section notes within this Annex apply to all chapters, headings or subheadings within the indicated section unless a specific exclusion is indicated.
- 10. Chapter notes within this Annex apply to all headings or subheadings within the indicated chapter unless a specific exclusion is indicated.
- 11. Heading notes within this Annex apply to all subheadings within the indicated heading unless a specific exclusion is indicated.
- 12. Reclassification of a good which does not undergo any transformation within a Party will not, in itself, confer origin to that good.
- 13. Product-Specific Rules:

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
Section I: Live animals; animal products				
Chapter 01		CC		
Chapter 02		CC		
Chapter 03				
0301		CC		
0302-0303		CC		Landed; gutted or cleaned; and vacuum-packed
0304		CTH		
0305		CTH		
0306-0308		CC		Smoking, drying or production of flours, meals or pellets
Chapter 04				

HS2 / HS4	HS6	Option 1 (CTC)	Option (RVC) ²	Option 3 (process rule)
0401-0406		CTSH	RVC (40)	
0407-0410		CC	RVC (40)	
Chapter 05		CC	RVC (40)	
Section II: Vegetable products				
Section note: All goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds or other live parts of plants imported from a non-Party.				
Chapter 06				
0601-0602		CC	RVC (40)	
0603-0604		CTH	RVC (40)	
Chapter 07				
0701-0709		CC		
0710		CC		Cooked
0711		CTH		
0712		CTH	RVC (40)	
0713		CTH		
0714		CC		
Chapter 08				
0801-0810		CC		
0811		CC		Cooked
0812		CTH		
0813		CTH	RVC (40)	
0814		CTH		
Chapter 09				
0901		CTSH		
0902				
	0902.10	CC	RVC (40)	
	0902.20	CC	RVC (40)	
	0902.30	CTSH	RVC (40)	
	0902.40	CTSH	RVC (40)	
0903		CC	RVC (40)	
0904-0909		CC	RVC (40)	Crushing or grinding
0910				
	0910.11	CC		
	0910.12	CC		
	0910.20	CC	RVC (40)	Crushing or grinding
	0910.30	CC	RVC (40)	Crushing or grinding

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	0910.91	CTSH	RVC (40)	
	0910.99	CTSH	RVC (40)	
Chapter 10		CC		
Chapter 11				
1101-1102		CC		
1103				
	1103.11	CC		
	1103.13	CC		
	1103.19	CC		
	1103.20	CTSH		
1104				
	1104.12	CC		
	1104.19	CC		
	1104.22	CC		
	1104.23	CC		
	1104.29	CC		
	1104.30	CTH		
1105				
	1105.10	CC		
	1105.20	CTSH		
1106		CC		
1107				
	1107.10	CC		
	1107.20	CTSH		
1108-1109		CC		
Chapter 12				
1201-1207		CC		
1208		CTH		
1209		CC		
1210				
	1210.10	CC		
	1210.20	CTSH		
1211-1214		CC		
Chapter 13		CC		
Chapter 14		CC		
Section III: Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
Chapter 15				
Chapter note for Chapter 15:				
For the purposes of this Chapter, the refining process (chemical or physical) entails removing the odour, taste, colour and acidity of a crude or partially refined fat or oil.				
1501-1502		CC		Change through refining
1503		CTH		
1504-1515		CC		Change through refining
1516-1522		CTH		
Section IV: Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes				
Chapter 16		CC	RVC (40)	
Chapter 17				
1701				
	1701.12	CC		
	1701.13	CC		
	1701.14	CC		
	1701.91	CTSH (except from 1701.99)		
	1701.99	CTSH (except from 1701.91)		
1702-1704		CTH		
Chapter 18				
1801-1802		CC		
1803-1805		CTH		
1806		CTSH		
Chapter 19				
1901-1904		CC	RVC (40)	
1905		CTH (except from 1901.20)	RVC (40)	
Chapter 20				
2001-2006		CC	RVC (40)	
2007		CTH	RVC (40)	
2008-2009		CC	RVC (40)	
Chapter 21				
2101-2102		CC	RVC (40)	
2103-2106		CTSH	RVC (40)	
Chapter 22				
2201		CC	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
2202-2203		CTH	RVC (40)	
2204				
	2204.10	CTSH	RVC (40)	
	2204.21	CTSH (except from 2204.29)	RVC (40)	
	2204.29	CTSH (except from 2204.21)	RVC (40)	
	2204.30	CTH	RVC (40)	
2205-2207		CTH	RVC (40)	
2208		CTSH	RVC (40)	
2209		CTH	RVC (40)	
Chapter 23				
2301-2308		CC	RVC (40)	
2309		CTH	RVC (40)	
Chapter 24		CC	RVC (40)	
Section V: Mineral products				
Chapter 25		CTH	RVC (40)	A change from 2523.10
Chapter 26		CTH	RVC (40)	
Chapter 27		CTH	RVC (40)	See chapter and heading note
Chapter note for Chapter 27:				
<u>Chemical Reaction Origin Rule:</u>				
For the purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds; or by altering the spatial arrangement of atoms in a molecule.				
The following are not considered to be chemical reactions for the purposes of this definition:				
(a) dissolving in water or other solvents;				
(b) the elimination of solvents including solvent water; or				
(c) the addition or elimination of water of crystallization.				
Heading note for heading 2710:				
Atmospheric Distillation and Vacuum Distillation Origin Rules				
For the purposes of Heading 2710, the following processes confer origin:				
(a) atmospheric distillation – a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions. Liquefied petroleum gas, naphtha, gasoline, kerosene, diesel/heating oil, light gas oils, and lubricating oil are produced from petroleum distillation; and				
(b) vacuum distillation – distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation. Vacuum distillation is useful for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light				

HS2 / HS4	HS6	Option 1 (CTC)	Option (RVC) ²	Option 3 (process rule)
to heavy vacuum gas oils and residuum. In some refineries, gas oils may be further processed into lubricating oils.				
Section VI: Products of the chemical or allied industries				
Chapters 28 to 40				
<u>Chapter note for Chapters 28 to 40:</u>				
<u>Chemical Reaction Origin Rule:</u>				
Any good of Chapters 28 to 40 that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. For the purposes of this section, a "chemical reaction" is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule.				
The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:				
<ul style="list-style-type: none"> (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization. 				
<u>Purification Origin Rule:</u>				
For the purposes of Chapters 28 – 35 and 38, purification is considered to be origin conferring provided that one of the following criteria is satisfied:				
<ul style="list-style-type: none"> (a) purification of a good resulting in the elimination of 80 per cent of the content of existing impurities; or (b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications: <ul style="list-style-type: none"> (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances; (ii) chemical products and reagents for analytical, diagnostic or laboratory uses; (iii) elements and components for use in micro-elements; (iv) specialized optical uses; (v) non-toxic uses for health and safety; (vi) biotechnical use; (vii) carriers used in a separation process; or (viii) nuclear grade uses. 				
<u>Mixtures and Blends Origin Rule:</u>				
For the purposes of Chapters 30, 31, 39 and 40, Headings 3302, 3506, 3507 and 3707 and Subheading 3502.20, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is considered to be origin conferring.				
<u>Change in Particle Size Origin Rule:</u>				
For the purposes of Chapters 30, 31, 33 and 39, the deliberate and controlled modification in particle size of a good, other than by merely crushing (or pressing) resulting in a good having				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
<p>a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring.</p> <p><u>Standards Materials Origin Rule:</u> For the purposes of Chapters 28 – 32, 35 and 38, the production of standards materials is considered to be origin conferring. For the purposes of this rule "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.</p> <p><u>Isomer Separation Origin Rule:</u> For the purposes of Chapters 28 – 32, 35 and 39, the isolation or separation of isomers from mixtures of isomers is to be considered origin conferring.</p>				
Chapter 28 to Chapter 31		CTSH	RVC (40)	See chapter note
Chapter 32				
3201-3203		CTSH	RVC (40)	See chapter note
3204				
	3204.11	CTSH	RVC (40)	See chapter note
	3204.12	CTSH	RVC (40)	See chapter note
	3204.13	CTSH	RVC (40)	See chapter note
	3204.14	CTSH	RVC (40)	See chapter note
	3204.15	CTSH	RVC (40)	See chapter note
	3204.16	CTSH	RVC (40)	See chapter note
	3204.17	CTSH	RVC (40)	See chapter note
	3204.19	CTH	RVC (40)	See chapter note
	3204.20	CTSH	RVC (40)	See chapter note
	3204.90	CTSH	RVC (40)	See chapter note
3205-3212		CTSH	RVC (40)	See chapter note
3213		CTH	RVC (40)	See chapter note
3214		CTSH	RVC (40)	See chapter note
3215		CTH	RVC (40)	See chapter note
Chapter 33				
3301		CTSH	RVC (40)	See chapter note
3302		CTH	RVC (40)	See chapter note
3303		CTH (except from 3302.90)	RVC (40)	See chapter note
3304-3307		CTSH	RVC (40)	See chapter note
Chapter 34				

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
3401		CTH	RVC (40)	See chapter note
3402-3405		CTSH	RVC (40)	See chapter note
3406-3407		CTH	RVC (40)	See chapter note
Chapter 35 to Chapter 37		CTH	RVC (40)	See chapter note
Chapter 38				
Heading Note for 3808: Simple mixing of chemicals from within or from other headings of any chapter will not confer origin.				
3801-3807		CTSH	RVC (40)	See chapter note
3808		CTSH	RVC (40)	See chapter and heading note
3809		CTSH	RVC (40)	See chapter note
3810-3822		CTH	RVC (40)	See chapter note
3823-3824		CTSH	RVC (40)	See chapter note
3825-3826		CTH	RVC (40)	See chapter note
Section VII: Plastics and articles thereof; rubber and articles thereof (see also chapter notes above chapter 28)				
Chapter 39		CTH	RVC (40)	See chapter note
Chapter 40				
4001-4011		CTH	RVC (40)	See chapter note
4012		CTSH	RVC (40)	See chapter note
4013-4017		CTH	RVC (40)	See chapter note
Section VIII: Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)				
Chapter 41		CTH	RVC (40)	A change from the wet state to the dry state
Chapter 42		CTH	RVC (40)	
Chapter 43		CTH	RVC (40)	
Section IX: Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basket-ware and wickerwork				
Chapter 44 to Chapter 46		CTH	RVC (40)	
Section X: Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof				
Chapter 47 to Chapter 49		CTH	RVC (40)	
Section XI: Textiles and textile articles				
Chapter 50 to		CTH	RVC (40)	A change from fabric

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
Chapter 56				that is constructed but not further prepared or finished provided that it is dyed, bleached or printed and finished in the territory of one or more of the Parties
Chapter 57				
5701-5703		CC	RVC (40)	
5704		CC (except from 5602)	RVC (40)	
5705		CC	RVC (40)	
Chapter 58		CTH	RVC (40)	
Chapter 59		CC	RVC (40)	
Chapter 60		CC	RVC (40)	A change from fabric that is constructed but not further prepared or finished provided that it is dyed, bleached or printed and finished in the territory of one or more of the Parties
Chapter 61		CC	RVC (40)	
Chapter 62		CC	RVC (40)	
Chapter 63				
Chapter note for headings 6301 to 6308: The following individual processes, considered singly or in combination shall not confer origin whether or not such processes result in changes of classification:				
(i) Working or finishing one or more edges by hemming, rolling, whipping or similar means or by knotting fringe;				
(ii) Cutting fabrics, yarns or other textile materials; or separating goods produced in the finished state by cutting along dividing threads;				
(iii) Assembling or joining goods by sewing or stitching for convenience of shipment or other temporary purposes;				
(iv) Putting up goods for retail sale or in sets or ensembles.				
6301-6306		CC	RVC (40)	
6307				
	6307.10	CC	RVC (40)	
	6307.20	CTH	RVC (40)	
	6307.90	CC	RVC (40)	
6308		CTH	RVC (40)	
6309		CTH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
6310		CTH	RVC (40)	
Section XII: Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair				
Chapter 64 to Chapter 67		CTH	RVC (40)	
Section XIII: Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware				
Chapter 68 to Chapter 70		CTH	RVC (40)	
Section XIV: Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coins				
Chapter 71		CTH	RVC (40)	
Section XV: Base metals and articles of base metal				
Chapter 72				
7201-7206		CTH	RVC (40)	
7207		CTH (except from 7206)	RVC (40)	
7208		CTH	RVC (40)	
7209		CTH (except from 7208 or 7211)	RVC (40)	
7210		CTH (except from 7208, 7209 or 7211)	RVC (40)	
7211		CTH (except from 7208 or 7209)	RVC (40)	
7212		CTH (except from 7208, 7209 or 7211)	RVC (40)	
7213		CTH	RVC (40)	
7214		CTH (except from 7213)	RVC (40)	
7215		CTH (except from 7213 or 7214)	RVC (40)	
7216		CTH (except from 7208 to 7215)	RVC (40)	
7217		CTH (except from 7213 to 7215)	RVC (40)	
7218-7219		CTH	RVC (40)	
7220		CTH (except from 7219)	RVC (40)	
7221-7224		CTH	RVC (40)	
7225		CTH		
7226		CTH (except from 7225)		
7227		CTH (except from 7228)	RVC (40)	
7228		CTH (except from 7227)	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
7229		CTH (except from 7227 or 7228)	RVC (40)	
Chapter 73				
7301-7314		CTH	RVC (40)	
7315				
	7315.11	CTH	RVC (40)	
	7315.12	CTH	RVC (40)	
	7315.19	CTSH	RVC (40)	
	7315.20	CTH	RVC (40)	
	7315.81	CTH	RVC (40)	
	7315.82	CTH	RVC (40)	
	7315.89	CTH	RVC (40)	
	7315.90	CTSH	RVC (40)	
7316-7320		CTH	RVC (40)	
7321				
	7321.11	CTSH	RVC (40)	
	7321.12	CTSH	RVC (40)	
	7321.19	CTSH	RVC (40)	
	7321.81	CTSH	RVC (40)	
	7321.82	CTSH	RVC (40)	
	7321.89	CTSH	RVC (40)	
	7321.90	CTH	RVC (40)	
7322-7326		CTH	RVC (40)	
Chapter 74				
7401-7407		CTH	RVC (40)	
7408		CTH (except from 7407)	RVC (40)	
7409-7419		CTH	RVC (40)	
Chapter 75		CTH	RVC (40)	
Chapter 76				
7601-7604		CTH	RVC (40)	
7605		CTH (except from 7604)	RVC (40)	
7606-7613		CTH	RVC (40)	
7614				
	7614.10	CTH	RVC (40)	
	7614.90	CTH (except from 7605)	RVC (40)	
7615-7616		CTH	RVC(40)	
Chapter 78 to		CTH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
Chapter 81				
Chapter 82		CC	RVC (40)	
Chapter 83		CTH	RVC (40)	
Section XVI: Machinery and mechanical appliances; electrical equipment; parts thereof, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles				
Chapter 84				
Chapter note for chapter 84: Disassembly of non-originating goods in Chapter 84 will not confer origin.				
8401		CTSH	RVC (40)	
8402				
	8402.11	CTSH (except from 8402.12)	RVC (40)	
	8402.12	CTSH (except from 8402.11)	RVC (40)	
	8402.19	CTSH	RVC (40)	
	8402.20	CTSH	RVC (40)	
	8402.90	CTSH	RVC (40)	
8403-8405		CTSH	RVC (40)	
8406				
	8406.10	CTSH	RVC (40)	
	8406.81	CTSH (except from 8406.82)	RVC (40)	
	8406.82	CTSH (except from 8406.81)	RVC (40)	
	8406.90	CTSH	RVC (40)	
8407-8409		CTH	RVC (40)	
8410				
	8410.11	CTSH (except from 8410.12 to 8410.13)	RVC (40)	
	8410.12	CTSH (except from 8410.11 or 8410.13)	RVC (40)	
	8410.13	CTSH (except from 8410.11 to 8410.12)	RVC (40)	
	8410.90	CTSH	RVC (40)	
8411				
	8411.11	CTSH (except from 8411.12 to 8411.82)	RVC (40)	
	8411.12	CTSH (except from 8411.11 or 8411.21 to 8411.82)	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	8411.21	CTSH (except from 8411.11, 8411.12 or 8411.22 to 8411.82)	RVC (40)	
	8411.22	CTSH (except from 8411.11 to 8411.21, 8411.81 or 8411.82)	RVC (40)	
	8411.81	CTSH (except from 8411.11 to 8411.22 or 8411.82)	RVC (40)	
	8411.82	CTSH (except from 8411.11 to 8411.81)	RVC (40)	
	8411.91	CTSH	RVC (40)	
	8411.99	CTSH	RVC (40)	
8412-8424		CTSH	RVC (40)	
8425-8431		CTH	RVC (40)	
8432-8444		CTSH	RVC (40)	
8445-8447		CTH	RVC (40)	
8448		CTH	RVC (40)	Assembly from parts classified in the same heading
8449-8451		CTSH	RVC (40)	
8452				
	8452.10	CTSH (except from 8452.21 to 8452.29)	RVC (40)	
	8452.21	CTSH	RVC (40)	
	8452.29	CTSH	RVC (40)	
	8452.30	CTSH	RVC (40)	
	8452.90	CTSH	RVC (40)	
8453-8455		CTSH	RVC (40)	
8456-8466		CTH	RVC (40)	
8467-8469		CTSH	RVC (40)	
8470		CTH	RVC (40)	
8471		CTSH	RVC (40)	
8472-8473		CTH	RVC (40)	
8474-8475		CTSH	RVC (40)	
8476				
	8476.21	CTSH (except from 8476.29 to 8476.89)	RVC (40)	
	8476.29	CTSH (except from 8476.21 or 8476.81 to	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
		8476.89)		
	8476.81	CTSH (except from 8476.21 to 8476.29 or 8476.89)	RVC (40)	
	8476.89	CTSH (except from 8476.21 to 8476.81)	RVC (40)	
	8476.90	CTSH	RVC (40)	
8477-8479		CTSH	RVC (40)	
8480		CTH	RVC (40)	
8481		CTH	RVC (40)	Assembly from parts classified in the same heading
8482		CTSH	RVC (40)	
8483		CTH	RVC (40)	
8484-8487		CTSH	RVC (40)	
Chapter 85				
Chapter note for Chapter 85: Disassembly of non-originating goods in Chapter 85 will not confer origin.				
8501-8503		CTH	RVC (40)	
8504				
	8504.10	CTSH	RVC (40)	
	8504.21	CTSH (except from 8504.22 to 8504.23)	RVC (40)	
	8504.22	CTSH (except from 8504.21 or 8504.23)	RVC (40)	
	8504.23	CTSH (except from 8504.21 to 8504.22)	RVC (40)	
	8504.31	CTSH (except from 8504.32 to 8504.34)	RVC (40)	
	8504.32	CTSH (except from 8504.31, 8504.33 or 8504.34)	RVC (40)	
	8504.33	CTSH (except from 8504.31, 8504.32 or 8504.34)	RVC (40)	
	8504.34	CTSH (except from 8504.31 to 8504.33)	RVC (40)	
	8504.40	CTSH	RVC (40)	
	8504.50	CTSH	RVC (40)	
	8504.90	CTSH	RVC (40)	
8505-8507		CTSH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
8508				
	8508.11	CTSH (except from 8508.19)	RVC (40)	
	8508.19	CTSH (except from 8508.11)	RVC (40)	
	8508.60	CTSH	RVC (40)	
	8508.70	CTSH	RVC (40)	
8509-8511		CTSH	RVC (40)	
8512				
	8512.10	CTSH (except from 8512.20 to 8512.30)	RVC (40)	
	8512.20	CTSH (except from 8512.10 or 8512.30)	RVC (40)	
	8512.30	CTSH (except from 8512.10 to 8512.20)	RVC (40)	
	8512.40	CTSH	RVC (40)	
	8512.90	CTSH	RVC (40)	
8513		CTH	RVC (40)	Assembly from parts classified in the same heading
8514-8517		CTSH	RVC (40)	
8518		CTH	RVC (40)	Assembly from parts classified in the same heading
8519-8521		CTSH	RVC (40)	
8523		CTH	RVC (40)	Recording sound or other similarly recorded phenomena onto blank or unrecorded media shall confer origin whether or not there has been a change in tariff classification
8525		CTH	RVC (40)	
8526-8528		CTSH	RVC (40)	
8529		CTH	RVC (40)	
8530-8536		CTSH	RVC (40)	
8537-8538		CTH	RVC (40)	
8539				
	8539.10	CTSH	RVC (40)	
	8539.21	CTSH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
	8539.22	CTSH	RVC (40)	
	8539.29	CTSH	RVC (40)	
	8539.31	CTSH	RVC (40)	
	8539.32	CTSH (except from 8539.39)	RVC (40)	
	8539.39	CTSH (except from 8539.31)	RVC (40)	
	8539.41	CTSH (except from 8539.49)	RVC (40)	
	8539.49	CTSH (except from 8539.41)	RVC (40)	
	8539.90	CTSH	RVC (40)	
8540-8543		CTSH	RVC (40)	
8544		CTH	RVC (40)	
8545-8547		CTSH	RVC (40)	
8548		CTH	RVC (40)	
Section XVII: Vehicles, aircraft, vessels and associated transport equipment				
Chapter 86		CTH	RVC (40)	
Chapter 87				
8701-8707		CTH	RVC (40)	
8708		CTSH	RVC (40)	
8709-8716		CTH	RVC (40)	
Chapter 88		CTH	RVC (40)	
Chapter 89		CTH	RVC (40)	
Section XVIII: Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof				
Chapter 90				
Chapter note for Chapter 90: Disassembly of non-originating goods in Chapter 90 will not confer origin.				
9001		CTSH	RVC (40)	
	9001.10	CTH	RVC (40)	Assembly from parts classified in the same heading
	9001.20	CTSH	RVC (40)	
	9001.30	CTSH	RVC (40)	
	9001.40	CTSH	RVC (40)	
	9001.50	CTSH	RVC (40)	
	9001.90	CTSH	RVC (40)	

HS2 / HS4	HS6	Option 1 (CTC)	Option 2 (RVC)	Option 3 (process rule)
9002-9003		CTSH	RVC (40)	
9004		CTH	RVC (40)	Assembly from parts classified in the same heading
9005-9020		CTSH	RVC (40)	
9021				
	9021.10	CTH	RVC (40)	Assembly from parts classified in the same heading
	9021.21	CTSH	RVC (40)	
	9021.29	CTSH	RVC (40)	
	9021.31	CTSH	RVC (40)	
	9021.39	CTSH	RVC (40)	
	9021.40	CTSH	RVC (40)	
	9021.50	CTSH	RVC (40)	
	9021.90	CTSH	RVC (40)	
9022-9033		CTSH	RVC (40)	
Chapter 91 to Chapter 92		CTH	RVC (40)	
Section XIX: Arms and ammunition; parts and accessories thereof				
Chapter 93		CTH	RVC (40)	
Section XX: Miscellaneous manufactured articles				
Chapter 94 to Chapter 96		CTH	RVC (40)	
Section XXI: Works of art, collectors' pieces and antiques				
Chapter 97		CC	RVC (40)	